

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA  
ALEXANDRIA DIVISION



UNITED STATES OF AMERICA, )  
Petitioner, )  
v. ) Misc. No.  
JOHN L. PASCOE, )  
Respondent. )

DECLARATION

I, Jeffrey Deutsch, declare pursuant to the provisions of 28 U.S.C. § 1746(2) as follows:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division of the Internal Revenue Service (IRS) at 7980 Quantum Drive, Suite 3153, Vienna, Virginia 22182-4015.
2. In my capacity as a Revenue Officer I am conducting an investigation for the collection of tax liability (civil penalties) of John L. Pascoe for the quarters ending: September 30, 2019, December 31, 2019, March 31, 2020, June 30, 2020, September 30, 2020, December 31, 2020, March 31, 2021, June 30, 2021, September 30, 2021, December 31, 2021, March 31, 2022, June 30, 2022, September 30, 2022, December 31, 2022, March 31, 2023 and June 30, 2023.
3. In furtherance of the investigation and in accordance with Section 7602 of 26 U.S.C. § 7602, on April 9, 2025, I issued an administrative summons, IRS Form 2093, to John L. Pascoe, to give testimony and to produce for examination books, papers, records and other data as described in the Summons, attached as Exhibit B.

4. In accordance with Section 7603 of U.S.C. 7603, I served an attested copy of the Summons on the Respondent by leaving a copy of the last place of abode as evidenced by the certificate of service on the reverse side of the Summons.
5. On April 23, 2025, John L. Pascoe did not appear in response to the Summons, and his refusal to comply continues.
6. The books, papers, records, and other data sought by the Summons are not already in the possession of the IRS.
7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.
8. It is necessary to obtain the testimony and to examine the books, papers, records and other data sought by the Summons in order to collect the federal tax liability (civil penalties) of John L. Pascoe listed in paragraph 2 above.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: June 25, 2025

  
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Jeffrey Deutsch  
Revenue Officer  
Internal Revenue Service